(12) INTERNATIONAL APPLICATION PUBLISHED UNDER THE PATENT COOPERATION TREATY (PCT)

(19) World Intellectual Property Organization
International Bureau

538216

(43) International Publication Date
1 July 2004 (01.07.2004)

PCT

(10) International Publication Number
WO 2004/055904 A1

(51) International Patent Classification[7]: H01L 29/78, 29/423, 21/336

(21) International Application Number: PCT/IB2003/006015

(22) International Filing Date: 8 December 2003 (08.12.2003)

(25) Filing Language: English

(26) Publication Language: English

(30) Priority Data:
0229217.5 14 December 2002 (14.12.2002) GB

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(81) Designated States *(national)*: AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BW, BY, BZ, CA, CH, CN, CO, CR, CU, CZ, DE, DK, DM, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KP, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NI, NO, NZ, OM, PG, PH, PL, PT, RO, RU, SC, SD, SE, SG, SK, SL, SY, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, YU, ZA, ZM, ZW.

(84) Designated States *(regional)*: ARIPO patent (BW, GH, GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian patent (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European patent (AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IT, LU, MC, NL, PT, RO, SE, SI, SK, TR), OAPI patent (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

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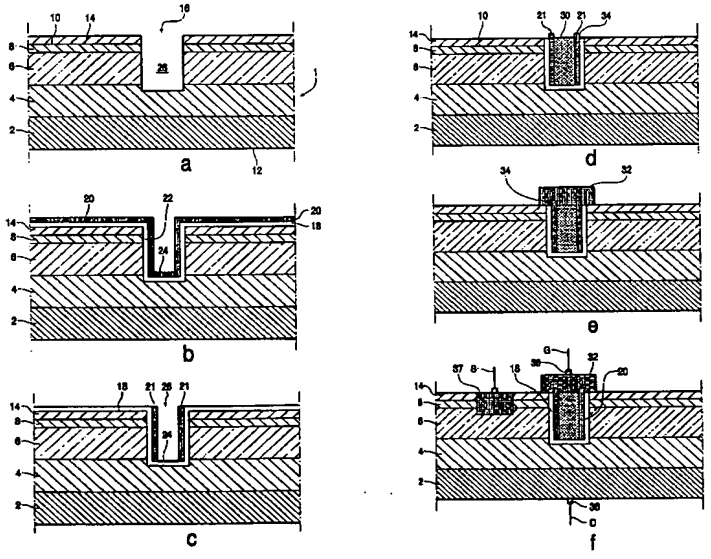
(54) Title: VERTICAL INSULATED GATE TRANSISTOR AND MANUFACTURING METHOD



(57) Abstract: A vertical insulated gate transistor is manufactured by providing a trench (26) extending through a source layer (8) and a channel layer (6) towards a drain layer (2). A spacer etch is used to form gate portions (20) along the trench side walls, a dielectric material (30) is filled into the trench between the sidewalls gate portions (20), and a gate electrical connection layer (30) is formed at the top of the trench electrically connecting the gate portions (20) across the trench.

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